



Quarterly Summary of State and Local Tax Revenue

April-June 1973

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U. S. DEPARTMENT OF COMMERCE • Social and Economic Statistics Administration • BUREAU OF THE CENSUS

Taxes collected by State and local governments in the United States totaled \$119.5 billion during the 12 months ended with June 1973. This reflects an increase of \$10.9 billion, or 10.1 percent from a year earlier. State taxes amounted to \$67.7 billion, or 12.9 percent more than in the 12 months ended with June 1972. The yield of locally imposed taxes rose 6.6 percent to \$51.8 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent increase
	1973	1972	
Total.....	119,496	108,570	10.1
Property.....	45,302	42,713	6.1
Other than property.....	74,194	65,857	12.7
General sales and gross receipts.....	22,872	20,418	12.0
Motor fuel sales.....	8,044	7,199	11.7
Individual income.....	17,971	15,411	16.6
Motor vehicle and operators' licenses..	3,812	3,441	10.8
Corporation net income	5,208	4,228	23.2
All other.....	16,287	15,160	7.4

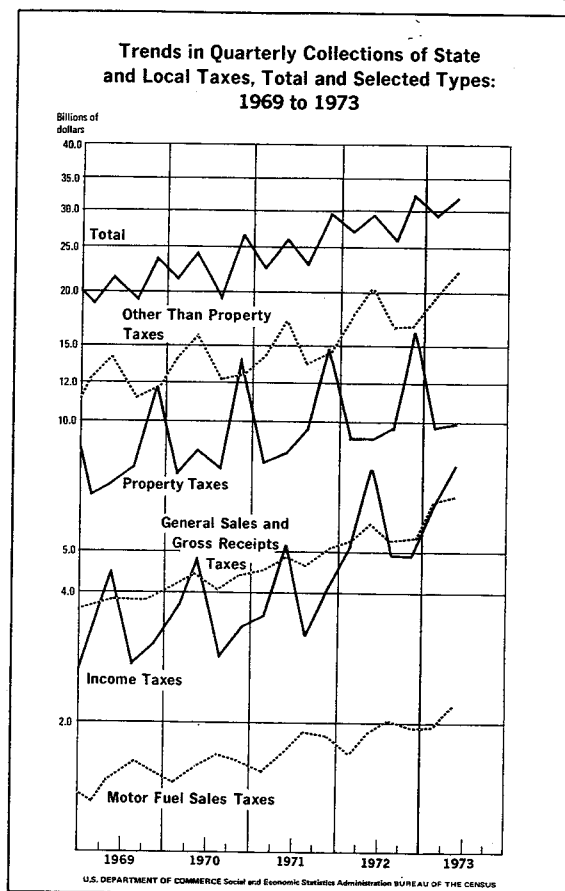
During the second quarter of calendar 1973, collections of State and local taxes amounted to \$31.9 billion. As compared with the corresponding quarter of 1972, this indicates a rise of \$2.3 billion, or 7.9 percent, with State tax revenue up 7.8 percent and local taxes up 8.1 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1969.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections

is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major



shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1972 and State Government Finances in 1971. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1970-71.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter of 1973 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1973:										
2d quarter.....	31,867	20,238	11,629	9,915	6,169	2,121	5,333	2,025	1,092	5,212
1st quarter.....	29,119	17,929	11,190	9,561	5,968	1,931	4,507	1,421	1,483	4,248
1972:										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	16,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832
3d quarter.....	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
12 MONTHS ENDING										
June 1973.....	119,496	67,671	51,825	45,302	22,872	8,044	17,971	5,208	3,812	16,287
March 1973.....	117,168	66,213	50,955	44,489	22,213	7,795	18,040	4,901	3,703	16,027
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,735	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552
December 1971.....	100,724	54,081	46,643	41,306	18,958	6,871	12,669	3,433	3,306	14,181
September 1971.....	97,491	52,228	45,263	40,102	18,264	6,724	11,878	3,387	3,294	13,842
June 1971.....	94,279	50,974	43,305	38,260	17,710	6,604	11,544	3,391	3,257	13,513
March 1971.....	93,215	49,885	43,330	38,362	17,301	6,505	11,140	3,545	3,241	13,121
December 1970.....	91,578	49,202	42,376	37,502	16,988	6,426	11,114	3,585	3,150	12,813
September 1970.....	88,911	48,435	40,473	35,738	16,534	6,327	10,881	3,640	3,103	12,688
June 1970.....	88,128	47,803	40,325	35,723	16,273	6,250	10,691	3,653	3,029	12,509
March 1970.....	85,086	46,334	38,752	34,310	15,676	6,119	10,429	3,495	2,920	12,137

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1969-70 and earlier years. See text discussion of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1973, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended March			Area	Area population, 1970 ¹	Collections, 12 months ended March		
		1973	1972	Percent change			1973	1972	Percent change
ALABAMA									
Jefferson County.....	644,991	45.8	42.8	7.0	HAWAII				
Mobile County.....	317,308	18.8	17.8	5.6	Honolulu city.....	629,176	84.5	80.4	5.1
ARIZONA									
Maricopa County.....	967,522	198.6	172.6	15.1	ILLINOIS				
Pima County.....	351,667	94.3	87.4	7.9	(See also Missouri)				
CALIFORNIA									
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	505.0	438.3	15.2	Chicago SMSA.....	6,978,947	1,520.7	2,366.6	-35.7
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,509.3	2,385.3	5.2	Cook County.....	5,492,369	1,006.4	2,146.2	-53.1
Riverside-San Bernardino-Ontario SMSA.....	1,143,146	373.5	339.5	10.0	Du Page County.....	491,882	263.5	77.7	(⁴)
Riverside County.....	459,074	153.0	140.6	8.8	Kane County.....	251,005	49.1	13.3	(⁴)
San Bernardino County.....	684,072	220.5	198.9	10.9	Lake County.....	382,638	104.5	87.5	19.4
San Diego SMSA (San Diego County).....	1,357,854	394.3	359.9	9.6	McHenry County.....	111,555	28.4	23.0	23.5
San Francisco-Oakland SMSA.....	3,109,519	1,279.3	1,195.4	7.0	Will County.....	249,498	68.8	18.9	(⁴)
Alameda County.....	1,073,184	408.2	374.9	8.9	INDIANA				
Contra Costa County.....	558,389	254.8	239.0	6.6	(See also Kentucky and Ohio)				
Marin County.....	206,038	87.3	81.9	6.6	Indianapolis SMSA.....	1,109,882	284.0	257.4	10.3
San Francisco city.....	715,674	295.4	284.5	3.8	Boone County.....	30,870	6.0	5.9	1.7
San Mateo County.....	556,234	233.6	215.1	8.6	Hamilton County.....	54,532	12.4	(NA)	(NA)
Other counties:					Hancock County.....	35,096	6.7	6.2	8.1
Fresno.....	413,053	131.1	120.3	9.1	Hendricks County.....	53,974	10.7	8.9	20.2
Kern.....	329,162	123.0	113.2	8.7	Johnson County.....	61,138	10.5	10.1	4.0
Sacramento.....	631,498	(NA)	(NA)	(NA)	Marion County.....	792,299	224.6	201.3	11.6
Santa Clara.....	1,064,714	404.6	372.2	8.7	Morgan County.....	44,176	5.4	6.9	-21.7
COLORADO					Shelby County.....	37,797	7.7	7.0	10.0
Denver SMSA.....	1,227,529	316.8	296.5	6.8	Lake County.....	546,253	158.6	199.6	-20.5
Adams County.....	185,789	37.3	40.5	-7.9	IOWA				
Arapahoe County.....	162,142	46.3	38.5	20.3	Polk County.....	286,101	86.6	83.6	3.6
Boulder County.....	131,889	38.7	33.7	14.8	KANSAS				
Denver city.....	514,678	133.8	126.7	5.6	(See also Missouri)				
Jefferson County.....	233,031	60.7	57.1	6.3	Sedgwick County.....	350,694	86.0	82.4	4.4
CONNECTICUT					KENTUCKY				
Fairfield County.....	792,814	300.3	278.4	7.9	(See also Ohio)				
Hartford County.....	816,737	256.4	263.8	-2.8	Louisville, Ky.-Ind. SMSA.....	826,553	83.0	293.1	-10.8
New Haven County.....	744,948	258.9	220.1	17.6	Jefferson County, Ky.....	695,055	67.5	78.3	-13.8
DELAWARE					Clark County, Ind.....	75,876	6.3	(NA)	(NA)
New Castle County.....	385,856	38.2	42.7	-10.5	Floyd County, Ind.....	55,622	9.2	9.9	-7.1
DISTRICT OF COLUMBIA					LOUISIANA				
Washington, D.C.-Md.-Va. SMSA.....	2,861,123	2667.1	2596.3	11.9	New Orleans SMSA.....	1,045,809	281.6	291.1	-10.4
Washington, D.C.....	756,510	139.0	126.5	9.9	Jefferson Parish.....	337,568	28.3	40.3	-29.8
Montgomery County, Md.....	522,809	155.2	145.2	6.9	New Orleans city.....	593,471	41.6	40.2	3.5
Prince Georges County, Md.....	660,567	144.2	130.0	10.9	St. Bernard Parish.....	51,185	(NA)	(NA)	(NA)
Alexandria city, Va.....	110,938	29.4	27.7	6.1	St. Tammany Parish.....	63,585	4.4	3.6	22.2
Arlington County, Va.....	174,284	47.0	36.8	27.7	MARYLAND				
Fairfax city, Va.....	21,970	(NA)	(NA)	(NA)	(See also District of Columbia)				
Fairfax County, Va.....	455,021	117.4	99.7	17.8	Baltimore SMSA.....	2,070,670	2405.3	2381.1	6.4
Falls Church city, Va.....	10,772	2.6	2.4	8.3	Anne Arundel County.....	297,539	44.2	41.5	6.5
Loudoun County, Va.....	37,150	8.4	6.4	31.3	Baltimore city.....	905,759	185.6	175.5	5.8
Prince William County, Va.....	111,102	19.7	18.5	6.5	Baltimore County.....	621,077	129.1	116.8	10.5
FLORIDA					Carroll County.....	69,006	11.2	9.4	19.1
Miami SMSA (Dade County).....	1,267,792	265.9	269.0	-1.2	Harford County.....	115,378	17.9	15.7	14.0
Tampa-St. Petersburg SMSA.....	1,012,594	125.2	132.5	-5.5	Howard County.....	61,911	(NA)	(NA)	(NA)
Hillsborough County.....	490,265	66.4	71.2	-6.7	MASSACHUSETTS				
Pinellas County.....	522,329	58.8	61.3	-4.1	Boston ⁶	3,375,396	1,342.9	1,206.1	11.3
Other counties:					Essex County.....	637,887	223.3	191.6	16.5
Broward.....	620,100	121.5	116.6	4.2	Middlesex County.....	1,397,268	522.3	485.3	7.6
Duval (Jacksonville city).....	528,865	58.6	58.7	-0.2	Norfolk County.....	605,051	243.9	213.9	14.0
Orange.....	344,311	55.2	46.5	18.7	Suffolk County.....	735,190	353.4	315.3	12.1
GEORGIA					Other counties:				
Atlanta SMSA.....	1,390,164	315.5	287.0	9.9	Bristol.....	444,301	125.4	101.7	23.3
Clayton County.....	98,043	16.8	14.2	18.3	Hampden.....	459,050	133.1	117.9	12.9
Cobb County.....	196,793	25.9	20.8	24.5	Worcester.....	637,969	174.4	159.8	9.1
De Kalb County.....	415,387	75.0	66.0	13.6	MICHIGAN				
Fulton County.....	607,592	188.1	177.8	5.8	Detroit SMSA.....	4,199,931	1,138.8	1,090.6	4.4
Gwinnett County.....	72,349	9.7	8.2	18.3	Macomb County.....	625,309	173.5	153.8	12.8
					Oakland County.....	907,871	295.7	278.2	6.3
					Wayne County.....	2,666,751	669.6	658.6	1.7
					Other counties:				
					Genesee.....	444,341	102.7	98.7	4.1
					Kent.....	411,044	84.9	81.2	4.6

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1973, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended March			Area	Area population, 1970 ¹	Collections, 12 months ended March		
		1973	1972	Percent change			1973	1972	Percent change
MINNESOTA					OHIO				
Minneapolis-St. Paul SMSA.....	1,813,647	² 491.2	² 520.1	-5.6	Cincinnati, Ohio-Ky.-Ind. SMSA...	1,384,851	269.3	252.2	6.8
Anoka County.....	154,556	(NA)	(NA)	(NA)	Clermont County, Ohio.....	95,725	12.6	12.8	-1.6
Dakota County.....	139,808	36.0	37.7	-4.5	Hamilton County, Ohio.....	924,018	221.5	201.3	7.4
Hennepin County.....	960,080	290.3	311.0	-6.7	Warren County, Ohio.....	84,925	10.2	9.0	13.3
Ramsey County.....	476,255	114.2	122.2	-6.5	Boone County, Ky.....	32,812	2.8	2.5	12.0
Washington County.....	82,948	20.1	20.5	-2.0	Campbell County, Ky.....	88,501	7.2	7.3	-1.4
					Kenton County, Ky.....	129,440	11.0	11.9	-7.6
					Dearborn County, Ind.....	29,430	4.0	2.4	66.7
MISSOURI					Cleveland SMSA.....	2,064,194	497.6	522.2	-4.7
Kansas City, Mo.-Kans. SMSA.....	1,253,916	262.8	254.6	3.2	Cuyahoga County.....	1,721,300	428.1	457.3	-6.4
Cass County, Mo.....	39,448	3.8	2.2	72.7	Geauga County.....	62,977	13.6	13.9	-2.2
Clay County, Mo.....	123,322	23.9	21.5	11.2	Lake County.....	197,200	39.8	35.7	11.5
Jackson County, Mo.....	654,558	111.6	115.4	-3.3	Medina County.....	82,717	16.1	15.3	5.2
Platte County, Mo.....	32,081	6.4	6.2	3.2					
Johnson County, Kans.....	217,662	65.8	65.5	0.5	Columbus SMSA.....	916,228	² 160.9	² 159.5	0.9
Wyandotte County, Kans.....	186,845	51.3	43.8	17.1	Delaware County.....	42,908	6.7	6.4	4.7
					Franklin County.....	833,249	147.8	147.4	0.3
St. Louis, Mo.-Ill. SMSA.....	2,363,017	501.0	397.2	26.1	Pickaway County.....	40,071	(NA)	(NA)	(NA)
Franklin County, Mo.....	55,116	8.2	7.7	6.5					
Jefferson County, Mo.....	105,248	9.4	8.7	8.0	Dayton SMSA.....	850,266	165.8	158.3	4.7
St. Charles County, Mo.....	92,954	15.4	14.0	10.0	Greene County.....	125,057	15.7	15.6	0.6
St. Louis city, Mo.....	622,236	83.5	84.2	-0.8	Miami County.....	84,343	16.4	11.9	37.8
St. Louis County, Mo.....	951,353	240.1	222.4	8.0	Montgomery County.....	606,148	129.2	126.3	2.3
Madison County, Ill.....	250,934	79.4	38.6	(4)	Preble County.....	34,719	4.5	4.5	-
St. Clair County, Ill.....	285,176	65.0	21.6	(4)					
NEBRASKA					Other counties:				
Douglas County.....	389,455	(NA)	96.0	(NA)	Lucas.....	484,370	86.8	93.4	-7.1
					Mahoning.....	303,424	49.3	51.8	-4.8
					Stark.....	372,210	40.9	45.0	-9.1
					Summit.....	553,371	100.0	112.1	-10.8
NEW JERSEY (See also Pennsylvania)					OKLAHOMA				
Newark SMSA.....	1,856,556	678.7	684.2	-0.8	Oklahoma County.....	526,805	71.3	67.3	5.9
Essex County.....	929,986	324.9	350.4	-7.3	Tulsa County.....	401,663	65.2	76.3	-14.5
Morris County.....	383,454	162.7	151.3	7.5					
Union County.....	543,116	191.1	182.5	4.7	OREGON				
					Portland, Oreg.-Wash. SMSA.....	1,009,129	280.4	256.4	9.4
Paterson-Clifton-Passaic SMSA....	1,358,794	479.2	436.7	9.7	Clackamas County, Oreg.....	166,088	50.1	43.2	16.0
Bergen County.....	898,012	336.2	306.0	9.9	Multnomah County, Oreg.....	556,667	157.7	147.7	6.8
Passaic County.....	460,782	143.0	130.7	9.4	Washington County, Oreg.....	157,920	48.6	43.8	11.0
					Clark County, Wash.....	128,454	24.0	21.7	10.6
Other counties:									
Hudson.....	609,266	196.3	169.4	15.9	PENNSYLVANIA				
Mercer.....	303,968	98.2	94.2	4.2	Philadelphia, Pa.-N.J. SMSA.....	4,817,914	889.2	828.1	7.4
Middlesex.....	583,813	202.4	188.3	7.5	Bucks County, Pa.....	415,056	74.9	72.4	3.5
Monmouth.....	459,379	168.1	159.3	5.5	Chester County, Pa.....	278,311	51.6	41.4	24.6
					Delaware County, Pa.....	600,035	116.4	122.5	-5.0
NEW MEXICO					Montgomery County, Pa.....	623,799	153.9	137.3	12.1
Bernalillo County.....	315,774	42.1	40.0	5.3	Philadelphia city, Pa.....	1,948,609	229.9	217.3	5.8
					Burlington County, N.J.....	323,132	83.6	75.4	10.9
NEW YORK					Camden County, N.J.....	456,291	130.9	122.4	6.9
Buffalo SMSA.....	1,349,211	350.3	342.2	2.4	Gloucester County, N.J.....	172,681	48.0	39.4	21.8
Erie County.....	1,113,491	293.5	288.5	1.7					
Niagara County.....	235,720	56.8	53.7	5.8	Pittsburgh SMSA.....	2,401,245	413.7	384.1	7.7
					Allegheny County.....	1,605,016	320.4	294.5	8.8
New York SMSA.....	11,528,649	4,224.9	3,878.8	8.9	Beaver County.....	208,418	30.4	29.2	4.1
Nassau County.....	1,422,905	777.8	749.5	3.8	Washington County.....	210,876	21.6	19.6	10.2
New York City.....	7,867,760	2,371.4	2,142.1	10.7	Westmoreland County.....	376,935	41.3	40.8	1.2
Rockland County.....	229,903	114.5	106.5	7.5					
Suffolk County.....	1,116,672	510.0	453.7	12.4	Other counties:				
Westchester County.....	891,409	451.2	427.0	5.7	Berks.....	296,382	38.9	38.5	1.0
					Erie.....	263,654	56.3	55.8	0.9
Rochester SMSA.....	882,667	259.6	249.6	4.0	Lancaster.....	319,693	32.2	34.4	-6.4
Livingston County.....	54,041	10.2	10.2	-	Luzerne.....	342,301	31.7	31.8	-0.3
Monroe County.....	711,917	221.1	212.9	3.9					
Orleans County.....	37,305	6.7	6.7	-	RHODE ISLAND				
Wayne County.....	79,404	21.6	19.8	9.1	Providence-Pawtucket-Warwick ⁷	768,580	181.5	166.1	9.3
					Bristol County.....	45,937	11.2	10.5	6.7
Other counties:					Kent County.....	142,382	32.0	29.9	7.0
Albany.....	285,618	71.1	65.0	9.4	Providence County.....	580,261	138.3	125.7	10.0
Oneida.....	273,037	45.0	47.9	-6.1					
Onondaga.....	472,185	121.6	118.4	2.7	TENNESSEE				
					Knox County.....	276,293	33.2	29.0	14.5
NORTH CAROLINA					Nashville-Davidson.....	447,877	75.1	68.0	10.4
Mecklenburg County.....	354,656	66.8	64.7	3.2	Shelby County.....	722,014	119.9	100.4	19.4

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1973, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1970 ¹	Collections, 12 months ended March			Area	Area popu- lation, 1970 ¹	Collections, 12 months ended March		
		1973	1972	Percent change			1973	1972	Percent change
TEXAS					VIRGINIA (See also District of Columbia)				
Dallas SMSA.....	1,555,950	335.3	312.0	7.5	Norfolk city.....	307,951	24.4	23.6	3.4
Collin County.....	66,920	9.5	7.8	21.8	WASHINGTON (See also Oregon)				
Dallas County.....	1,327,321	307.7	288.3	6.7	Seattle-Everett SMSA.....	1,421,869	306.5	315.4	-2.8
Denton County.....	75,633	9.1	7.8	16.7	King County.....	1,156,633	252.3	259.7	-2.9
Ellis County.....	46,638	4.9	4.5	8.9	Snohomish County.....	265,236	54.2	55.7	-2.7
Kaufman County.....	32,392	2.9	2.5	16.0	Other counties:				
Rockwall County.....	7,046	1.2	1.1	9.1	Pierce.....	411,027	60.6	57.8	4.8
Houston SMSA.....	1,985,031	422.7	385.6	9.6	Spokane.....	287,487	35.1	37.1	-5.4
Brazoria County.....	108,312	33.7	28.8	17.0	WEST VIRGINIA				
Fort Bend County.....	52,314	11.8	10.1	16.8	Kanawha County.....	229,515	26.3	26.1	0.8
Harris County.....	1,741,912	361.0	330.5	9.2	WISCONSIN				
Liberty County.....	33,014	5.4	5.2	3.8	Milwaukee SMSA.....	1,403,688	441.5	440.3	0.3
Montgomery County.....	49,479	10.8	11.0	-1.8	Milwaukee County.....	1,054,063	337.0	337.4	-0.1
San Antonio SMSA.....	864,014	96.2	89.4	7.6	Ozaukee County.....	54,421	17.0	14.9	14.1
Bexar County.....	830,460	93.8	87.3	7.4	Washington County.....	63,839	19.3	18.9	2.1
Guadalupe County.....	33,554	2.4	2.1	14.3	Waukesha County.....	231,365	68.2	69.1	-1.3
Other counties:									
El Paso.....	359,291	52.1	(NA)	(NA)					
Tarrant.....	716,317	109.9	95.8	14.7					
UTAH									
Salt Lake County.....	458,607	96.2	94.2	2.2					

- Represents zero or rounds to zero.

NA Not available.

¹Final population counts from 1970 Census of Population, advance report, Series PC (VI).²Total includes amounts estimated for those areas not reporting.³Due date on taxes extended to July 1973.⁴Not computed, due to changes in due dates for taxes.⁵Decrease in assessment ratio, from 10% to 6%.⁶Massachusetts State Economic Area C.⁷Rhode Island State Economic Area A.

Table 3. Collections of Selected State Taxes, Second Quarter of 1973 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	2d quarter 1973 (thousand dollars)	12-month periods			2d quarter 1973 (thousand dollars)	12-month periods		
		Year ended June 1973 (thousand dollars)	Percent change from--			Year ended June 1973 (thousand dollars)	Percent change from--	
			Year ended March 1973	Year ended June 1972			Year ended March 1973	Year ended June 1972
Alabama.....	73,968	281,717	3.0	12.0	37,016	143,795	1.3	7.7
Alaska.....	(X)	(X)	(X)	(X)	2,455	12,390	1.4	8.7
Arizona.....	73,501	267,253	5.1	19.0	23,534	84,347	2.9	7.1
Arkansas.....	44,082	167,951	2.9	16.0	24,343	94,812	1.4	10.6
California.....	569,801	2,193,145	3.0	9.3	184,482	747,227	0.9	5.6
Colorado.....	56,857	223,304	4.9	18.9	24,043	94,500	12.6	10.5
Connecticut.....	106,326	438,197	5.6	32.2	35,272	139,431	1.0	9.3
Delaware.....	(X)	(X)	(X)	(X)	7,209	24,668	3.4	5.4
District of Columbia ²	28,590	97,282	6.6	18.4	5,324	20,297	3.1	15.5
Florida.....	291,307	1,041,145	4.0	18.9	95,449	348,586	3.2	13.6
Georgia.....	129,207	477,007	2.1	12.1	59,598	227,119	1.9	8.3
Hawaii.....	72,984	224,946	11.6	20.7	5,202	19,764	1.0	3.4
Idaho.....	16,149	60,999	4.7	17.9	11,600	42,651	10.5	38.9
Illinois.....	309,677	1,195,984	2.9	8.3	97,037	373,817	1.2	4.9
Indiana.....	126,077	484,301	0.5	10.8	48,512	184,605	1.6	8.3
Iowa.....	61,540	258,382	2.9	18.1	28,314	114,400	-0.6	3.7
Kansas.....	52,793	199,721	1.7	11.2	25,811	95,896	2.1	6.8
Kentucky.....	78,383	316,650	⁴ -1.0	⁴ -0.4	41,830	169,822	8.0	54.9
Louisiana.....	69,307	287,568	-1.6	2.9	39,294	146,981	2.5	8.9
Maine.....	30,890	117,578	5.2	14.5	12,021	50,663	1.8	8.0
Maryland.....	88,347	324,517	2.5	11.1	45,058	171,715	8.1	25.3
Massachusetts.....	57,726	230,346	2.2	14.9	60,476	188,450	6.3	24.2
Michigan.....	300,140	1,092,062	2.8	10.8	102,916	350,694	8.1	16.6
Minnesota.....	78,804	299,326	1.3	16.4	37,902	144,573	2.4	8.1
Mississippi.....	81,280	314,203	2.3	12.7	41,296	111,147	5.1	7.4
Missouri.....	105,859	393,092	3.0	8.9	49,697	170,953	12.5	⁶ 31.4
Montana.....	(X)	(X)	(X)	(X)	11,807	38,647	12.0	17.5
Nebraska.....	27,067	108,825	1.7	8.8	19,964	79,218	1.5	7.9
Nevada.....	17,480	69,018	-1.7	16.5	7,781	30,585	2.2	9.0
New Hampshire.....	(X)	(X)	(X)	(X)	8,591	36,714	0.8	14.8
New Jersey.....	180,285	656,638	4.7	15.1	69,235	263,716	4.8	19.5
New Mexico.....	39,193	152,909	7.7	⁷ 38.7	12,371	51,944	4.6	25.5
New York.....	463,286	1,776,606	2.4	7.8	148,485	510,383	7.8	16.1
North Carolina.....	99,075	369,577	4.0	14.3	67,637	264,490	1.4	7.6
North Dakota.....	16,265	70,092	4.5	15.0	5,525	25,183	-2.3	4.4
Ohio.....	211,731	808,031	3.3	8.7	90,418	369,519	1.4	7.7
Oklahoma.....	30,751	118,872	-3.3	-1.9	28,082	109,341	1.1	6.3
Oregon.....	(X)	(X)	(X)	(X)	22,085	84,709	1.2	9.7
Pennsylvania.....	348,507	1,109,121	4.5	13.3	110,456	444,872	1.8	12.4
Rhode Island.....	23,471	94,010	-0.9	3.7	7,875	31,890	0.5	4.6
South Carolina.....	71,500	282,597	2.8	15.1	32,958	121,160	5.5	21.9
South Dakota.....	15,103	64,418	3.6	11.6	6,779	30,015	1.0	9.6
Tennessee.....	106,133	402,636	3.2	13.6	42,484	166,244	1.5	8.7
Texas.....	221,072	901,843	2.3	15.7	99,864	380,119	1.9	7.5
Utah.....	32,910	136,310	3.1	15.4	12,271	48,301	2.7	8.5
Vermont.....	6,220	25,465	6.6	18.1	5,430	21,587	-0.4	1.3
Virginia.....	75,722	292,048	3.0	12.6	60,199	231,710	8.4	⁵ 33.4
Washington.....	277,545	689,794	6.6	2.2	40,539	159,515	0.7	4.4
West Virginia.....	61,557	242,989	1.9	9.4	16,116	69,241	-6.3	-4.3
Wisconsin.....	172,297	432,467	4.5	12.8	39,294	155,740	1.5	6.7
Wyoming.....	10,811	44,165	3.7	17.6	4,757	23,425	1.7	11.5

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Second Quarter of 1973 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	2d quarter 1973 (thousand dollars)	12-month periods			2d quarter 1973 (thousand dollars)	12-month periods		
		Year ended June 1973 (thousand dollars)	Percent change from--			Year ended June 1973 (thousand dollars)	Percent change from--	
			Year ended March 1973	Year ended June 1972			Year ended March 1973	Year ended June 1972
Alabama.....	45,621	171,017	5.1	28.1	2,476	32,829	0.7	7.3
Alaska.....	9,073	43,363	-2.8	10.9	4,435	6,483	0.9	1.0
Arizona.....	40,270	108,632	-0.1	16.0	14,252	30,157	-0.6	12.1
Arkansas.....	130,969	191,626	13.7	130.8	5,590	36,490	1.5	8.0
California.....	691,861	1,886,402	-17.3	2.6	64,070	300,672	12.2	4.6
Colorado.....	149,448	1201,960	1-2.1	115.9	18,085	131,759	13.6	18.8
Connecticut.....	36,494	50,617	-15.8	20.4	19,563	56,398	1.3	14.7
Delaware.....	27,183	89,653	-4.9	-1.2	4,652	17,131	-0.4	21.3
District of Columbia ²	41,738	135,778	-7.0	7.9	3,161	14,578	3.5	-3.2
Florida.....	(X)	(X)	(X)	(X)	11,845	178,626	0.7	11.6
Georgia.....	90,421	284,910	1.5	18.8	21,943	43,359	4.5	8.3
Hawaii.....	23,706	120,669	-7.9	1.0	(X)	(X)	(X)	(X)
Idaho.....	21,343	57,690	8.0	14.9	5,969	20,551	7.1	19.4
Illinois.....	232,795	894,697	-1.8	6.1	43,081	343,463	14.3	26.0
Indiana.....	79,634	284,915	3.5	0.4	17,579	57,756	-3.4	-5.2
Iowa.....	62,138	242,864	2.3	20.1	15,960	90,922	1.7	3.9
Kansas.....	44,886	114,269	6.1	19.8	8,607	42,266	1.8	1.4
Kentucky.....	47,726	179,216	3.2	14.6	15,956	37,460	14.6	11.1
Louisiana.....	41,574	109,415	0.1	3.9	15,266	27,689	5.6	-10.4
Maine.....	8,830	31,308	2.3	11.1	2,387	17,485	-0.1	5.6
Maryland.....	139,203	493,844	2.7	8.4	53,546	69,759	51.5	7.5
Massachusetts.....	252,630	876,630	-2.3	17.9	17,271	58,339	18.2	23.4
Michigan.....	227,388	925,469	5.5	17.3	34,298	163,880	-19.4	6.0
Minnesota.....	144,903	586,235	5.5	24.1	29,765	106,781	0.6	148.0
Mississippi.....	24,063	70,003	3.7	30.3	2,920	22,723	3.3	135.4
Missouri.....	109,778	316,400	0.6	23.7	18,352	90,064	7.6	18.7
Montana.....	30,876	81,918	9.8	20.2	2,466	11,356	-6.4	9.2
Nebraska.....	22,230	85,137	5.5	1257.2	6,351	30,800	5.6	9.0
Nevada.....	(X)	(X)	(X)	(X)	2,083	11,032	1.8	4.7
New Hampshire.....	4,501	7,647	6.4	15.5	4,845	17,416	2.9	9.8
New Jersey.....	5,487	26,935	-2.3	139.6	39,312	160,470	-0.6	5.8
New Mexico.....	17,031	48,501	-2.4	13.3	4,211	18,065	11.3	-1.3
New York.....	858,580	3,245,691	1.0	18.1	53,250	267,750	-0.1	4.1
North Carolina.....	114,989	431,222	2.7	19.2	9,145	83,468	1.3	8.6
North Dakota.....	19,247	31,084	30.6	1459.4	7,606	15,845	5.2	6.2
Ohio.....	118,944	373,543	8.0	(15)	113,050	201,097	6.1	27.3
Oklahoma.....	34,859	102,716	-7.2	8.5	14,778	79,463	1.1	4.6
Oregon.....	92,282	300,556	9.1	19.6	16,249	64,459	2.7	13.4
Pennsylvania.....	321,117	1,010,825	2.9	1639.8	54,374	179,626	1.9	4.7
Rhode Island.....	21,275	67,742	-1.8	1.1	4,035	15,752	4.0	14.4
South Carolina.....	35,897	183,228	2.2	1741.2	5,888	21,902	6.1	15.1
South Dakota.....	(X)	(X)	(X)	(X)	1,924	12,246	2.4	-5.9
Tennessee.....	11,155	15,103	10.0	11.1	49,059	76,493	10.0	9.7
Texas.....	(X)	(X)	(X)	(X)	135,856	202,059	4.5	7.1
Utah.....	34,800	88,547	4.7	19.5	2,432	15,074	1.7	13.2
Vermont.....	12,496	49,750	-0.5	6.9	5,908	15,216	4.1	11.1
Virginia.....	134,616	442,305	5.4	21.1	33,168	78,319	-5.3	1.8
Washington.....	(X)	(X)	(X)	(X)	8,218	57,252	1.7	-0.3
West Virginia.....	24,080	90,413	-6.0	1.4	12,612	35,134	10.0	31.0
Wisconsin.....	289,110	727,886	8.4	22.4	19,151	81,593	1.6	7.0
Wyoming.....	(X)	(X)	(X)	(X)	4,560	13,871	9.0	15.8

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.

X Not applicable.

¹Estimated. Actual figures and percentages are not available. ²The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1. ³Increase due in part to a rate increase of 2 cents per gallon, effective April 1, 1972. ⁴Most food purchases no longer subject to sales tax. ⁵Increase due in part to a rate increase of 2 cents per gallon effective August 1, 1972. ⁶Increase due in part to a rate increase of 2 cents per gallon effective July 1, 1972. ⁷Municipal sales tax now classified as a State tax. ⁸Tax is now applicable to only 50 percent of capital gains, instead of 100 percent. ⁹Increase due in part to a change in renewal and expiration dates of operators' licenses during 1972, and to increase in various registration and title fees, effective July 1, 1972. ¹⁰Increase due in part to an increase in the automobile registration tax, effective January 1, 1973. ¹¹Increase due in part to an increase in the motor vehicle inspection fee from \$1.25 to \$2.50, effective July 1, 1972. ¹²Increase due in part to increase in tax base, from 10 percent to 15 percent of adjusted Federal income tax liability, effective January 1, 1972. ¹³Increase due in part to varied amendments to the personal income tax law, including a higher income tax bracket and lower allowable deductions, effective tax year 1972. ¹⁴Reflects increased tax rate, effective January 1, 1973, and adaptation of new tax base and rates effective tax year 1973. ¹⁵Not computed, since the graduated personal income tax was levied on every individual residing or earning income in Ohio, effective January 1, 1972. ¹⁶Increase due in part to statutory change in the personal income tax law. Original 1971 graduated tax was declared unconstitutional and replaced by a uniform tax of 2.3 percent in 1972. ¹⁷Increase due in part to a large number of statutory changes in the income tax law, including new tax tables, which took effect in tax year 1972.